

CITY OF WEST LIBERTY, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$8.33042	\$773,180	\$0	\$773,180	
2026-27	\$3.97636	\$788,644	\$16,034	\$804,678	4.1%
2027-28	\$4.05720	\$816,884	\$16,360	\$833,244	3.5%
2028-29	\$3.98201	\$849,910	\$16,057	\$865,967	3.9%
2029-30	\$4.05724	\$878,393	\$16,360	\$894,753	3.3%
2030-31	\$3.97982	\$912,648	\$16,048	\$928,696	3.8%
2031-32	\$4.04980	\$941,099	\$16,330	\$957,429	3.1%
2032-33	\$3.97151	\$976,578	\$16,015	\$992,593	3.7%
2033-34	\$4.03664	\$1,004,955	\$16,277	\$1,021,233	2.9%
2034-35	\$3.95773	\$1,041,656	\$15,959	\$1,057,615	3.6%
2035-36	\$4.01837	\$1,069,923	\$16,204	\$1,086,127	2.7%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$233,940,922	\$92,814,100	\$23,530,792	\$116,344,892
2026-27	\$232,809,827	\$202,365,711	\$28,607,295	\$230,973,006
2027-28	\$236,944,774	\$205,374,254	\$29,733,699	\$235,107,953
2028-29	\$251,597,216	\$217,469,928	\$32,290,468	\$249,760,395
2029-30	\$255,786,164	\$220,532,471	\$33,416,872	\$253,949,343
2030-31	\$271,345,994	\$233,351,374	\$36,157,799	\$269,509,173
2031-32	\$275,534,942	\$236,413,917	\$37,284,203	\$273,698,121
2032-33	\$291,983,568	\$249,928,250	\$40,218,497	\$290,146,747
2033-34	\$296,172,515	\$252,990,793	\$41,344,901	\$294,335,694
2034-35	\$313,546,828	\$267,227,777	\$44,482,230	\$311,710,007
2035-36	\$317,735,776	\$270,290,321	\$45,608,634	\$315,898,955

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.72%	-0.78%	81.94%	11.47%	6.03%	0.32%
2026-27	97.65%	-12.42%	85.23%	10.35%	3.83%	0.16%
2027-28	97.79%	-12.64%	85.15%	10.48%	3.80%	0.16%
2028-29	97.48%	-12.30%	85.18%	10.65%	3.64%	0.15%
2029-30	97.59%	-12.48%	85.11%	10.76%	3.60%	0.14%
2030-31	97.25%	-12.11%	85.14%	10.91%	3.46%	0.14%
2031-32	97.36%	-12.29%	85.07%	11.01%	3.43%	0.13%
2032-33	97.02%	-11.92%	85.10%	11.16%	3.29%	0.13%
2033-34	97.12%	-12.08%	85.04%	11.24%	3.27%	0.12%
2034-35	96.78%	-11.71%	85.06%	11.38%	3.14%	0.12%
2035-36	96.87%	-11.87%	85.01%	11.46%	3.12%	0.12%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:

1) Ag Land and Ag Building values are excluded, and

2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST LIBERTY, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$92,814,100	\$8.33042	\$773,180
2026-27	\$202,365,711	\$3.97636	\$804,678
2027-28	\$205,374,254	\$4.05720	\$833,244
2028-29	\$217,469,928	\$3.98201	\$865,967
2029-30	\$220,532,471	\$4.05724	\$894,753
2030-31	\$233,351,374	\$3.97982	\$928,696
2031-32	\$236,413,917	\$4.04980	\$957,429
2032-33	\$249,928,250	\$3.97151	\$992,593
2033-34	\$252,990,793	\$4.03664	\$1,021,233
2034-35	\$267,227,777	\$3.95773	\$1,057,615
2035-36	\$270,290,321	\$4.01837	\$1,086,127

CITY OF WEST LIBERTY, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$92,814,100	\$8.33042	\$773,180
2026-27	\$92,732,932	\$8.33042	\$772,504
2027-28	\$95,055,148	\$8.33042	\$791,849
2028-29	\$98,863,307	\$8.10000	\$800,793
2029-30	\$102,529,963	\$8.10000	\$830,493
2030-31	\$106,542,263	\$8.10000	\$862,992
2031-32	\$110,438,089	\$8.10000	\$894,549
2032-33	\$114,665,694	\$8.10000	\$928,792
2033-34	\$118,803,192	\$8.10000	\$962,306
2034-35	\$123,258,172	\$8.10000	\$998,391
2035-36	\$127,649,664	\$8.10000	\$1,033,962

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$109,632,778	(\$4.35406)	\$32,174
2027-28	\$110,319,106	(\$4.27322)	\$41,395
2028-29	\$118,606,621	(\$4.11799)	\$65,175
2029-30	\$118,002,508	(\$4.04276)	\$64,260
2030-31	\$126,809,111	(\$4.12018)	\$65,704
2031-32	\$125,975,829	(\$4.05020)	\$62,881
2032-33	\$135,262,556	(\$4.12849)	\$63,800
2033-34	\$134,187,601	(\$4.06336)	\$58,927
2034-35	\$143,969,605	(\$4.14227)	\$59,224
2035-36	\$142,640,657	(\$4.08163)	\$52,164

CITY OF WEST LIBERTY, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$198	\$246	\$50,000	\$51,515	\$198	\$205	\$50,000	\$58,947	\$178	\$36	\$153	\$36	\$198	\$235
\$100,000	\$123,480	\$395	\$491	\$100,000	\$103,030	\$395	\$410	\$100,000	\$117,894	\$376	\$270	\$350	\$270	\$395	\$469
\$150,000	\$185,220	\$593	\$737	\$150,000	\$154,545	\$593	\$615	\$150,000	\$176,842	\$574	\$505	\$548	\$505	\$593	\$704
\$200,000	\$246,960	\$968	\$983	\$200,000	\$206,060	\$968	\$820	\$200,000	\$235,789	\$771	\$739	\$745	\$739	\$790	\$938
\$250,000	\$308,700	\$1,342	\$1,229	\$250,000	\$257,575	\$1,342	\$1,025	\$250,000	\$294,736	\$969	\$974	\$943	\$974	\$988	\$1,173
\$300,000	\$370,440	\$1,717	\$1,474	\$300,000	\$309,090	\$1,717	\$1,230	\$300,000	\$353,683	\$1,166	\$1,209	\$1,141	\$1,209	\$1,185	\$1,408
\$400,000	\$493,920	\$2,467	\$1,966	\$400,000	\$412,120	\$2,467	\$1,640	\$400,000	\$471,578	\$1,561	\$1,678	\$1,536	\$1,678	\$1,581	\$1,877
\$500,000	\$617,400	\$3,217	\$2,457	\$500,000	\$515,151	\$3,217	\$2,050	\$500,000	\$589,472	\$1,956	\$2,147	\$1,931	\$2,147	\$1,976	\$2,346
\$600,000	\$740,880	\$3,967	\$2,949	\$600,000	\$618,181	\$3,967	\$2,460	\$600,000	\$707,366	\$2,352	\$2,616	\$2,326	\$2,616	\$2,371	\$2,815
\$700,000	\$864,360	\$4,716	\$3,440	\$700,000	\$721,211	\$4,716	\$2,870	\$700,000	\$825,261	\$2,747	\$3,085	\$2,721	\$3,085	\$2,766	\$3,284
\$800,000	\$987,840	\$5,466	\$3,931	\$800,000	\$824,241	\$5,466	\$3,280	\$800,000	\$943,155	\$3,142	\$3,555	\$3,116	\$3,555	\$3,161	\$3,754
\$900,000	\$1,111,320	\$6,216	\$4,423	\$900,000	\$927,271	\$6,216	\$3,690	\$900,000	\$1,061,050	\$3,537	\$4,024	\$3,511	\$4,024	\$3,556	\$4,223
\$1,000,000	\$1,234,800	\$6,965	\$4,914	\$1,000,000	\$1,030,301	\$6,965	\$4,100	\$1,000,000	\$1,178,944	\$3,932	\$4,493	\$3,906	\$4,493	\$3,951	\$4,692
\$2,000,000	\$2,469,600	\$14,463	\$9,829	\$2,000,000	\$2,060,602	\$14,463	\$8,201	\$2,000,000	\$2,357,888	\$7,883	\$9,185	\$7,858	\$9,185	\$7,903	\$9,384
\$3,000,000	\$3,704,400	\$21,960	\$14,743	\$3,000,000	\$3,090,903	\$21,960	\$12,301	\$3,000,000	\$3,536,832	\$11,835	\$13,877	\$11,809	\$13,877	\$11,854	\$14,076
\$4,000,000	\$4,939,200	\$29,458	\$19,657	\$4,000,000	\$4,121,204	\$29,458	\$16,402	\$4,000,000	\$4,715,776	\$15,786	\$18,569	\$15,760	\$18,569	\$15,805	\$18,768
\$5,000,000	\$6,174,000	\$36,955	\$24,571	\$5,000,000	\$5,151,505	\$36,955	\$20,502	\$5,000,000	\$5,894,720	\$19,737	\$23,261	\$19,711	\$23,261	\$19,756	\$23,460
\$6,000,000	\$7,408,800	\$44,452	\$29,486	\$6,000,000	\$6,181,806	\$44,452	\$24,602	\$6,000,000	\$7,073,664	\$23,688	\$27,953	\$23,663	\$27,953	\$23,708	\$28,152
\$7,000,000	\$8,643,600	\$51,950	\$34,400	\$7,000,000	\$7,212,107	\$51,950	\$28,703	\$7,000,000	\$8,252,608	\$27,640	\$32,645	\$27,614	\$32,645	\$27,659	\$32,844
\$8,000,000	\$9,878,400	\$59,447	\$39,314	\$8,000,000	\$8,242,408	\$59,447	\$32,803	\$8,000,000	\$9,431,552	\$31,591	\$37,337	\$31,565	\$37,337	\$31,610	\$37,536
\$9,000,000	\$11,113,200	\$66,944	\$44,229	\$9,000,000	\$9,272,709	\$66,944	\$36,904	\$9,000,000	\$10,610,496	\$35,542	\$42,029	\$35,516	\$42,029	\$35,561	\$42,228
\$10,000,000	\$12,348,000	\$74,442	\$49,143	\$10,000,000	\$10,303,010	\$74,442	\$41,004	\$10,000,000	\$11,789,440	\$39,493	\$46,721	\$39,468	\$46,721	\$39,513	\$46,920
\$15,000,000	\$18,522,000	\$111,929	\$73,714	\$15,000,000	\$15,454,515	\$111,929	\$61,506	\$15,000,000	\$17,684,160	\$59,250	\$70,181	\$59,224	\$70,181	\$59,269	\$70,380
\$20,000,000	\$24,696,000	\$149,416	\$98,286	\$20,000,000	\$20,606,020	\$149,416	\$82,008	\$20,000,000	\$23,578,880	\$79,006	\$93,641	\$78,980	\$93,641	\$79,025	\$93,840
\$25,000,000	\$30,870,000	\$186,903	\$122,857	\$25,000,000	\$25,757,525	\$186,903	\$102,510	\$25,000,000	\$29,473,600	\$98,762	\$117,101	\$98,736	\$117,101	\$98,781	\$117,300
\$30,000,000	\$37,044,000	\$224,389	\$147,428	\$30,000,000	\$30,909,030	\$224,389	\$123,012	\$30,000,000	\$35,368,320	\$118,518	\$140,561	\$118,493	\$140,561	\$118,538	\$140,760
\$35,000,000	\$43,218,000	\$261,876	\$172,000	\$35,000,000	\$36,060,535	\$261,876	\$143,514	\$35,000,000	\$41,263,040	\$138,275	\$164,020	\$138,249	\$164,020	\$138,294	\$164,219
\$40,000,000	\$49,392,000	\$299,363	\$196,571	\$40,000,000	\$41,212,040	\$299,363	\$164,017	\$40,000,000	\$47,157,760	\$158,031	\$187,480	\$158,005	\$187,480	\$158,050	\$187,679
\$45,000,000	\$55,566,000	\$336,850	\$221,143	\$45,000,000	\$46,363,545	\$336,850	\$184,519	\$45,000,000	\$53,052,480	\$177,787	\$210,940	\$177,761	\$210,940	\$177,806	\$211,139
\$50,000,000	\$61,740,000	\$374,337	\$245,714	\$50,000,000	\$51,515,050	\$374,337	\$205,021	\$50,000,000	\$58,947,200	\$197,543	\$234,400	\$197,518	\$234,400	\$197,563	\$234,599

CITY OF WEST LIBERTY, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$48	24.37%	\$7	3.78%	(\$143)	(80.04%)	(\$117)	(76.68%)	\$37	18.75%
\$100,000	\$96	24.37%	\$15	3.78%	(\$106)	(28.13%)	(\$80)	(22.86%)	\$74	18.75%
\$150,000	\$144	24.37%	\$22	3.78%	(\$69)	(11.98%)	(\$43)	(7.86%)	\$111	18.75%
\$200,000	\$15	1.58%	(\$147)	(15.24%)	(\$32)	(4.11%)	(\$6)	(0.80%)	\$148	18.75%
\$250,000	(\$114)	(8.48%)	(\$317)	(23.64%)	\$5	0.55%	\$31	3.29%	\$185	18.75%
\$300,000	(\$243)	(14.15%)	(\$487)	(28.37%)	\$42	3.64%	\$68	5.97%	\$222	18.75%
\$400,000	(\$501)	(20.32%)	(\$827)	(33.52%)	\$116	7.46%	\$142	9.26%	\$296	18.75%
\$500,000	(\$760)	(23.61%)	(\$1,167)	(36.27%)	\$191	9.74%	\$216	11.20%	\$370	18.75%
\$600,000	(\$1,018)	(25.66%)	(\$1,506)	(37.97%)	\$265	11.25%	\$290	12.48%	\$444	18.75%
\$700,000	(\$1,276)	(27.06%)	(\$1,846)	(39.14%)	\$339	12.33%	\$364	13.39%	\$519	18.75%
\$800,000	(\$1,535)	(28.07%)	(\$2,186)	(39.99%)	\$413	13.14%	\$438	14.07%	\$593	18.75%
\$900,000	(\$1,793)	(28.84%)	(\$2,525)	(40.63%)	\$487	13.76%	\$513	14.60%	\$667	18.75%
\$1,000,000	(\$2,051)	(29.45%)	(\$2,865)	(41.13%)	\$561	14.26%	\$587	15.02%	\$741	18.75%
\$2,000,000	(\$4,634)	(32.04%)	(\$6,262)	(43.30%)	\$1,302	16.51%	\$1,327	16.89%	\$1,481	18.75%
\$3,000,000	(\$7,217)	(32.87%)	(\$9,659)	(43.98%)	\$2,042	17.26%	\$2,068	17.51%	\$2,222	18.75%
\$4,000,000	(\$9,800)	(33.27%)	(\$13,056)	(44.32%)	\$2,783	17.63%	\$2,809	17.82%	\$2,963	18.75%
\$5,000,000	(\$12,384)	(33.51%)	(\$16,453)	(44.52%)	\$3,524	17.85%	\$3,550	18.01%	\$3,704	18.75%
\$6,000,000	(\$14,967)	(33.67%)	(\$19,850)	(44.65%)	\$4,265	18.00%	\$4,290	18.13%	\$4,444	18.75%
\$7,000,000	(\$17,550)	(33.78%)	(\$23,247)	(44.75%)	\$5,005	18.11%	\$5,031	18.22%	\$5,185	18.75%
\$8,000,000	(\$20,133)	(33.87%)	(\$26,644)	(44.82%)	\$5,746	18.19%	\$5,772	18.29%	\$5,926	18.75%
\$9,000,000	(\$22,716)	(33.93%)	(\$30,041)	(44.87%)	\$6,487	18.25%	\$6,512	18.34%	\$6,667	18.75%
\$10,000,000	(\$25,299)	(33.98%)	(\$33,438)	(44.92%)	\$7,228	18.30%	\$7,253	18.38%	\$7,407	18.75%
\$15,000,000	(\$38,215)	(34.14%)	(\$50,423)	(45.05%)	\$10,931	18.45%	\$10,957	18.50%	\$11,111	18.75%
\$20,000,000	(\$51,130)	(34.22%)	(\$67,407)	(45.11%)	\$14,635	18.52%	\$14,661	18.56%	\$14,815	18.75%
\$25,000,000	(\$64,045)	(34.27%)	(\$84,392)	(45.15%)	\$18,339	18.57%	\$18,364	18.60%	\$18,518	18.75%
\$30,000,000	(\$76,961)	(34.30%)	(\$101,377)	(45.18%)	\$22,042	18.60%	\$22,068	18.62%	\$22,222	18.75%
\$35,000,000	(\$89,876)	(34.32%)	(\$118,362)	(45.20%)	\$25,746	18.62%	\$25,772	18.64%	\$25,926	18.75%
\$40,000,000	(\$102,792)	(34.34%)	(\$135,347)	(45.21%)	\$29,450	18.64%	\$29,475	18.65%	\$29,629	18.75%
\$45,000,000	(\$115,707)	(34.35%)	(\$152,332)	(45.22%)	\$33,153	18.65%	\$33,179	18.66%	\$33,333	18.75%
\$50,000,000	(\$128,623)	(34.36%)	(\$169,316)	(45.23%)	\$36,857	18.66%	\$36,883	18.67%	\$37,037	18.75%